

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MONTANA  
GREAT FALLS DIVISION

THE UNITED STATES OF AMERICA,

Plaintiff,

v.

STEVE J. BARTNES;  
JEANNIE V. BARTNES;  
MONTANA DEPARTMENT OF  
REVENUE; and  
SHERIDAN COUNTY, MONTANA

Defendants.

Civil No. 4:18-cv-00075-BMM

**JUDGMENT**

On September 5, 2018, the United States and Steve J. Bartnes and Jeannie V. Bartnes filed a Stipulation for Entry of Judgment. In consideration of the Stipulation, it is hereby ORDERED AND ADJUDGED as follows:

1. Judgment is hereby entered in favor of the United States on Count I of its Complaint and against Defendant Steve Bartnes for his 2005 income tax liabilities in the amount of \$139,271.99, as of April 22, 2018, plus statutory interest, as provided by 26 U.S.C. §§ 6601, 6621, & 6622, and 28 U.S.C. § 1961(c), and other statutory additions as provided by law.

2. Judgment is hereby entered in favor of the United States on Count II of its Complaint and against Defendants Steve Bartnes and Jeannie Bartnes, jointly and severally, for their 2007, 2008, 2010, 2011, 2012, and 2013 income tax liabilities in the amount of \$664,174.64, as of April 22, 2018, plus statutory

interest, as provided by 26 U.S.C. §§ 6601, 6621, & 6622, and 28 U.S.C. § 1961(c), and other statutory additions as provided by law.

3. Judgment is hereby entered in favor of the United States on Count III of its Complaint and against Defendants Steve Bartnes and Jeannie Bartnes. The United States has valid and subsisting federal tax liens for the 2005, 2007, 2008, 2010, 2011, 2012, and 2013 tax years attached to the real property located at 93 McElroy, Westby, Montana 59275 (the “Subject Property”) and more particularly described in Paragraph 29 of the United States’ Complaint.

4. The United States’ federal tax liens are hereby foreclosed, subject to the parties’ stipulation that the United States will not seek an order of foreclosure and judicial sale from the Court for a period of six months from the date of this Judgment. Upon the expiration of the six-month period, the United States shall submit either an order of foreclosure and judicial sale to be entered by the Court or a status report to advise the Court of the disposition of the Subject Property.

IT IS SO ORDERED.

Dated this 4th day of October, 2018.



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Brian Morris  
United States District Court Judge